

# Exhibit C

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

----- X  
N-TRON CORPORATION,

Plaintiff,

- against -

WARREN H. NICHOLSON, ROBERT A.  
NICHOLSON, THOMAS SHAW, KATHY S.  
NICHOLSON, and MARY S. NICHOLSON,

Defendants.

- and -

WARREN H. NICHOLSON, ROBERT A.  
NICHOLSON, THOMAS SHAW, KATHY S.  
NICHOLSON, and MARY S. NICHOLSON,

Counterclaim  
Plaintiffs,

- and -

WNE CAPITAL HOLDINGS CORPORATION,

Intervenor-  
Counterclaim  
Plaintiff,

- against -

N-TRON CORPORATION,

Counterclaim  
Defendant.  
----- X

Case No. 12 Civ. 03568 (GBD)

**ECF Case**

**PLAINTIFF N-TRON CORPORATION'S DOCUMENT/EXHIBIT LIST**

<b>Exh. No.<sup>1</sup></b>	<b>Description<sup>2</sup></b>	<b>Date</b>	<b>Bates Range</b>	<b>Obj.<sup>3</sup></b>
9	E-mail from C. Matthews to M. Granby et al.	3/23/11	N-TRON_0000875	**
27	E-mail from K. Fox to S. Sutherland et al.	8/2/10	n/a	**
48	E-mail from M. Topper to S. Gibbs et al.	12/30/10	N-TRON_0000536-37	**
53	Ltr. to W. Nicholson re. "Termination of Consultancy Services"	11/24/10	n/a	*
59	E-mail from R. Whitehurst to M. Granby	1/11/10	N-TRON_0001410-11	**
66	E-mail from D. Davis to S. Gibbs	11/18/10	N-TRON_0000367	*
71	E-mail from S. Gibbs to W. Nicholson et al.	11/9/10	N-TRON_0000243	**
79	N-Tron "MANUAL OF EMPLOYEE GUIDELINES"	n/a	N-TRON_0029537-83	**
80	N-Tron "INTERNET, E-MAIL, AND COMPUTER USAGE POLICY"	4/15/05	N-TRON_0029588-90	**
81	E-mail from W. Nicholson to J. Morcom et al.	2/4/10	N-TRON_0001429-30	**
82	E-mail from W. Nicholson to S. Gibbs	11/2/10	N-TRON_0000213	**
83	"Confidential Executive Summary for N-TRON"	12/09	N-TRON_0031402-13	**
84	E-mail from J. Morcom to W. Nicholson et al.	4/13/10	N-TRON_0032391-98	**
85	E-mail from W. Nicholson to J. Morcom et al.	4/15/10	N-TRON_0032436-37	**

<sup>1</sup> Prior deposition exhibit numbers are used where applicable; for documents not previously marked as deposition exhibits, numbering to begin sequentially to last previously-marked exhibit.

<sup>2</sup> The "Description" and "Date" entries are for convenience only. Where the exhibit consists of an e-mail chain, the Description and Date entries relate to the top e-mail in the chain; the "Bates Range" entry identifies the full scope of the exhibit.

<sup>3</sup> Pursuant to Rule 4.A.x of the Court's Individual Rules and Practices, in the Objection ("Obj.") column, "one asterisk indicat[es] exhibits to which no party objects on grounds of authenticity, and two asterisks indicat[e] exhibits to which no party objects on any ground."

<b>Exh. No.<sup>1</sup></b>	<b>Description<sup>2</sup></b>	<b>Date</b>	<b>Bates Range</b>	<b>Obj.<sup>3</sup></b>
86	E-mail from J. Jiang (WitJoint) to W. Nicholson et al.	3/6/10	N-TRON_0001740-43	
87	E-mail from J. Jiang (WitJoint) to C. Matthews	3/25/10	N-TRON_0001739	
88 128	E-mail from W. Nicholson to A. Strong et al.	4/6/10	WNE 0776-77 GE NTRON 000341-42	**
89	E-mail from W. Nicholson to C. Matthews	4/7/10	WNE 0774-75	**
91	E-mail from W. Nicholson to R. Whitehurst	7/13/10	N-TRON_0039029-32	
92	E-mail from W. Nicholson to C. Matthews	7/15/10	WNE 0733-35	*
93	E-mail from E. Zafiris to W. Nicholson	7/21/10	N-TRON_0039033-34	**
94	E-mail from W. Nicholson to D. Mannebach	8/31/07	WNE 0888-90	**
95	E-mail from M. Granby to W. Nicholson	6/23/10	N-TRON_0001447-48	**
96	E-mail from M. Granby to W. Nicholson	6/29/10	N-TRON_0001460-60_2	**
97	E-mail from W. Nicholson to M. Granby	7/12/10	N-TRON_0001470-71	**
98	Defs.' Resp. & Objections to Pl.'s First Set of Interrogatories	1/9/13	n/a	*
99	Schedule 5.21 to the Asset Purchase Agreement ("APA")	8/20/10	n/a	**
100	E-mail from K. Fox to S. Sutherland et al.	7/28/10	N-TRON_0033534-55	**
101	APA	8/20/10	n/a	*
103	E-mail from M. Granby to W. Nicholson	8/5/10	WNE 0676-78	**
104	E-mail from W. Nicholson to M. Granby	8/6/10	WNE 0675	**
105	E-mail from W. Nicholson to S. Gibbs & M. Granby	8/23/10	WNE 0455-57	**
106 133	E-mail from M. Granby to W. Nicholson	8/23/10	N-TRON_0001520 WNE 007277	**
107	E-mail from W. Nicholson to M. Granby	8/23/10	WNE 0451	*

<b>Exh. No.<sup>1</sup></b>	<b>Description<sup>2</sup></b>	<b>Date</b>	<b>Bates Range</b>	<b>Obj.<sup>3</sup></b>
108	E-mail from W. Nicholson to M. Granby et al.	8/25/10	N-TRON_0001603	**
109	Customer Condition Certification	9/2/10	N-TRON_0035300-04	**
110	E-mail from S. Gibbs to M. Granby et al. [re. "GE Overview"]	11/4/10	WNE 0346-48	** (0346-47 only)
111	E-mail from W. Nicholson to S. Gibbs et al.	11/5/10	N-TRON_0000220	**
112	E-mail from W. Nicholson to B. Rowan et al.	11/10/10	N-TRON_0000249-52	*
116	Ltr. from E. Walz (Siemens) re. "Possible Usage of Siemens/Hirschmann-Patent"	11/22/10	N-TRON_0000070-75	*
117	E-mail from J. Morcom to W. Nicholson	8/5/10	N-TRON_0033777-78	*
120	E-mail from A. Monahan to A. Strong	7/8/10	GE NTRON 000338-40	**
121	Purchase Order by GE Power Controls Sp. from EWPOL	9/15/11	GE NTRON 000754-56	**
126	Ltr. from B. Wotruba to A. Peck re. "Supplemental quotation for alternates GE RFQ 336A4940DN_RevA"	2/19/10	GE NTRON 000370-72	**
129	E-mail from D. Sekar to S. Sullivan et al.	4/6/10	GE NTRON 000343	**
132	E-mail from W. Nicholson to A. Monahan et al.	8/31/10	GE NTRON 000376-77	**
134	E-mail from W. Nicholson to A. Monahan et al.	8/25/10	GE NTRON 000387-88	**
135	E-mail from W. Nicholson to A. Strong et al.	4/23/10	GE NTRON 000435-37	*
136	E-mails between and among W. Nicholson, A. Strong, and A. Monahan	7-8/10	GE NTRON 000337, 410, 335, 318	**
137	E-mail from A. Monahan (GE) to W. Nicholson et al.	8/30/10	GE NTRON 000321-23	**
143	"Industrial Ethernet Switch for Wind Turbines IONet"	4/5-6/10	N-TRON_0039031-32	

Exh. No. <sup>1</sup>	Description <sup>2</sup>	Date	Bates Range	Obj. <sup>3</sup>
144	“Industrial Ethernet Switch for Wind Applications – Hirschmann”	11/12/09 4/15/10	GE NTRON 000940-65	
145	E-mail from J. Minnix (GE) to A. Monahan	10/11/10	GE NTRON 000373-75	*
146	E-mail from J. Minnix to B. Rowan et al.	11/2/10	N-TRON_0000202-03	*
152	Executed LOI & annexes	4/9/10	n/a	** <sup>4</sup>
153	Board Paper No. 1351	5/19/10	N-TRON_0039047-53	**
155	Board Paper No. 1357	6/21-22/10	N-TRON_0039054-55	**
161	Spectris Board meeting minutes related to N-Tron, June 30, 2009 – Dec. 31, 2011 (revised)	12/31/11	N-TRON_0039063-65	**
163	J. Morcom “Illustrative Damages Calculations” document	4/30/14	n/a	**
171	S. Gibbs Lost Profits Damages Calculations documents	5/6/14	n/a	**
173	E-mail from S. Gibbs to GE	8/5/11	N-TRON_0001170-72	**
175	Schedule 5.5(a) to APA	8/20/10	n/a	*
179	GE switch revenue by part by region 2010-2013.xlsx	n/a	n/a	*
180	<i>Washington Post</i> , “Value Added: This Accountant Follows The Money”	4/15/12	n/a	
n/a	E-mail from W. Nicholson to G. Stevens	4/15/05	N-TRON_0039027-28	*
n/a	Draft Patent License Agreement	12/17/08	N-TRON_0000010-34	*
n/a	E-mail from W. Nicholson to D. Davis	2/19/09	N-TRON_0000076-79	
n/a	E-mail from W. Nicholson to H. Weibel et al.	2/19/09	WNE 0199-200	*
n/a	E-mail from W. Nicholson to P. Vukmirica et al.	3/11/09	WNE 0213-16	*
n/a	E-mail from P. Vukmirica to W. Nicholson et al.	3/27/09	WNE 0253-54	*

<sup>4</sup> Defendants object to Plaintiff’s description of this document.

<b>Exh. No.<sup>1</sup></b>	<b>Description<sup>2</sup></b>	<b>Date</b>	<b>Bates Range</b>	<b>Obj.<sup>3</sup></b>
n/a	E-mail from W. Nicholson to P. Vukmirica et al.	5/5/09	WNE 0201-04	*
n/a	E-mail from W. Nicholson to P. Vukmirica	7/31/09	WNE 0211-12	*
n/a	E-mail from W. Nicholson to A. Monahan	12/12/09	WNE 0823-24	*
n/a	E-mail from W. Nicholson to B. Rowan	1/21/10	WNE 001211-13	*
n/a	E-mail from W. Nicholson to B. Rowan	1/21/10	WNE 001214	*
n/a	E-mails between W. Nicholson and A. Monahan & J. Curtis	1/21-25/10	WNE 001288-96	*
n/a	E-mail from R. Boring to W. Nicholson	1/27/10	WNE 001327-30	*
n/a	GE Supplier Qualification Form	2/22/10	GE NTRON 000315	
n/a	E-mail from W. Nicholson to D. Singleton	3/8/10	WNE 001419-24	
n/a	E-mail from W. Nicholson to J. Jiang (WitJoint) et al.	3/8/10	WNE 001425-29	
n/a	E-mail from W. Nicholson to S. Dalton et al.	3/26/10	WNE 001668-70	*
n/a	E-mail from W. Nicholson to J. Jiang (WitJoint) et al.	3/26/10	WNE 001707	*
n/a	E-mail from W. Nicholson to B. Rowan	3/30/10	WNE 001765-67	*
n/a	E-mail from W. Nicholson to E. Zafiris	4/29/10	WNE 002168-69	*
n/a	E-mail from K. Fox to S. Sutherland et al.	7/13/10	WNE 004016-18	
n/a	E-mail from K. Fox to S. Sutherland et al.	7/18/10	N-TRON_0033426-45	
n/a	E-mail from K. Fox to S. Sutherland et al.	7/28/10	WNE 004952-63	
n/a	E-mail from W. Nicholson to F. Kingren et al. [re. "Section 7.9"]	8/19/10 3:43 AM	Contained on the hard drive labeled N-TRON-X	
n/a	E-mail from W. Nicholson to M. Granby	8/20/10	N-TRON_0001489-91	**
n/a	E-mail from W. Nicholson to G. Jones [re. "FW: JP Morgan"]	8/23/10 10:24 PM	Contained on the hard drive labeled N-TRON-X	

<b>Exh. No.<sup>1</sup></b>	<b>Description<sup>2</sup></b>	<b>Date</b>	<b>Bates Range</b>	<b>Obj.<sup>3</sup></b>
n/a	E-mail from J. Morcom to W. Nicholson et al.	8/25/10	N-TRON_0035157	**
n/a	E-mail from W. Nicholson to P. Caffrey	10/21/10	WNE 010586-89	*
n/a	E-mail from D. Sekar to S. Gibbs	11/2/10	N-TRON_0000214-15	*
n/a	E-mail from W. Nicholson to S. Gibbs	11/3/10	WNE 0072-73	**
n/a	E-mail from W. Nicholson to S. Gibbs et al.	11/9/10	WNE 010915-16	*
n/a	E-mail from W. Nicholson to T. Sills & S. Gibbs	11/15/10	WNE 0069-71	*
n/a	E-mail from R. Whitehurst to S. Gibbs	11/15/10	N-TRON_0004496	*
n/a	E-mail from C. Matthews to M. Granby	11/18/10	N-TRON_0001736-47	
n/a	E-mail from P. Vukmirica to S. Gibbs	11/18/10	N-TRON_0000368-69	*
n/a	E-mail from M. Granby to R. Stephens et al.	11/19/10	N-TRON_0004108-09	*
n/a	E-mail from S. Gibbs to GE [re. "Letter of Assurance"]	11/24/10	N-TRON_0000424-29	*
n/a	E-mail from R. Whitehurst to M. Granby [re. "RE: GE Projections"]	12/10/10	N-TRON_0039037	*
n/a	E-mail from P. Vukmirica to M. Granby et al.	12/13/10	N-TRON_0039038	*
n/a	E-mail from S. Gibbs to M. Granby et al.	12/15/10	N-TRON_0001786-87	*
n/a	Dec. 31, 2010 McAndrews invoice relating to Siemens patent work	12/31/10	N-TRON_0039019-20	
n/a	N-Tron Q4 2010 Financial Statements	12/31/10	N-TRON_0039106-11	
n/a	Claim Notice	1/19/11	(Ex. C to Defs.' Notice of Removal)	**
n/a	E-mail from S. Gibbs to GE [re. "New Pricing"]	1/28/11	N-TRON_0000686-87	*



<b>Exh. No.<sup>1</sup></b>	<b>Description<sup>2</sup></b>	<b>Date</b>	<b>Bates Range</b>	<b>Obj.<sup>3</sup></b>
n/a	Jan. 31, 2011 McAndrews invoice relating to Siemens patent work	1/31/11	N-TRON_0039021-22	
n/a	Ltr. from G. Jones re. “[WNE’s] response to [N-Tron’s Jan. 19, 2011] Claim Notice”	2/15/11	N-TRON_0039039-41	**
n/a	Ltr. from G. Jones re. “Siemens Patent Claim”	3/15/11	N-TRON_0039042-44	**
n/a	Mar. 31, 2011 McAndrews invoice relating to Siemens patent work	3/31/11	N-TRON_0039023-24	
n/a	Apr. 30, 2011 McAndrews invoice relating to Siemens patent work	4/30/11	N-TRON_0039025-26	
n/a	E-mail from S. Gibbs to M. Granby et al.	5/13/11	N-TRON_0002077-80	*
n/a	E-mail from H. Gloria to S. Gibbs	6/1/11	N-TRON_0000985	*
n/a	E-mail from H. Gloria to S. Gibbs	8/5/11	N-TRON_0001173	*
n/a	E-mail from H. Jordan to S. Gibbs	9/13/11	N-TRON_0001264-65	*
n/a	E-mail from S. Gibbs to GE	9/22/11	N-TRON_0001276-77	*
n/a	E-mail from H. Jordan to S. Gibbs	10/28/11	N-TRON_0001320-21	*
n/a	N-Tron 2011 Standard Costs	12/31/11	N-TRON_0039068	
n/a	“GE and SUPPLIER COMMITMENTS – 2012”	1/20/12	N-TRON_0039066	*
n/a	N-Tron 2011-13 Actual Quantities, Revenue, and Sale Prices	12/31/13	N-TRON_0039067	**
n/a	N-Tron 2012-13 Standard Costs	12/31/13	N-TRON_0039069	
n/a	Purchase Orders/GE Drives & Controls, Inc.	2010-13	GE NTRON 000001-314	**
n/a	Purchase Orders/EWPOL	2010-13	GE NTRON 000702-939	**
n/a	GE Vietnam Limited Purchase Order	2/2/12	GE NTRON 000967-69	**

<b>Exh. No.<sup>1</sup></b>	<b>Description<sup>2</sup></b>	<b>Date</b>	<b>Bates Range</b>	<b>Obj.<sup>3</sup></b>
n/a	Declarations of defendants Robert A. Nicholson, Thomas Shaw, Kathy S. Nicholson, and Mary S. Nicholson	4/8-11/14	(Exs. 1-4 to Signed Stipulated Order (Dkt. 57))	*
n/a	Declaration of Markus Rausch & Exhibits thereto	7/22/14	n/a	
n/a	AICPA Business Valuation and Forensic & Litigation Services Section Practice Aid 06-4, Calculating Lost Profits	n/a	n/a	*
n/a	AICPA Consulting Services Practice Aid 93-3	n/a	n/a	*
n/a	AICPA Forensic & Valuation Services, Practice Aid, Discount Rates, Risk, and Uncertainty in Economic Damages Calculations	n/a	n/a	*
n/a	AICPA, CS Section 100	n/a	n/a	*
n/a	AICPA, ET Section 201	n/a	n/a	*
n/a	AICPA, Statement of Standards for Valuation Services No. 1	n/a	n/a	*
n/a	AICPA, Statement on Standards for Consulting Services No. 1	n/a	n/a	*
n/a	Alternative Energy, March 2009, Edison Investment Research	n/a	n/a	
n/a	Black's Law Dictionary, benefit of bargain rule	n/a	n/a	*
n/a	Black's Law Dictionary, rescissory damages	n/a	n/a	*
n/a	Bloomberg	n/a	n/a	
n/a	Businessweek Snapshots (various companies)	n/a	n/a	
n/a	Capital IQ	n/a	n/a	
n/a	Factset, Mergerstat Review 2011	n/a	n/a	
n/a	Federal Reserve (monetary 20101019a1, www.federalreserve.gov)	n/a	n/a	*

Exh. No. <sup>1</sup>	Description <sup>2</sup>	Date	Bates Range	Obj. <sup>3</sup>
n/a	Fishman, Pratt, & Griffith, <i>PPC's Guide to Business Valuations</i>	n/a	n/a	*
n/a	Forbes, <i>The Biggest Risks To Your Business</i>	n/a	n/a	*
n/a	Gary R. Trugman, <i>Understanding Business Valuation</i> (AICPA, Fourth Edition, 2012) (excerpts)	n/a	n/a	*
n/a	General Cable Corporation, Form 10-K as of December 31, 2010	n/a	n/a	
n/a	GlobalDataCompany Profiles, February 27, 2014	n/a	n/a	
n/a	GSE Systems, Inc., Form 10-K as of December 31, 2010	n/a	n/a	
n/a	James R. Hitchner, <i>Financial Valuation Application and Models</i> , Third Edition (excerpts)	n/a	n/a	*
n/a	McKenna Long & Aldridge LLP, <i>Mergers &amp; Acquisitions Quick Reference Guide</i> , June 2006	n/a	n/a	*
n/a	McKenna Long & Aldridge LLP, <i>Mergers &amp; Acquisitions Quick Reference Guide</i> , October 2010	n/a	n/a	*
n/a	Moody's Corporate BAA Bond (research.stlouisfed.org)	n/a	n/a	*
n/a	Revenue Ruling 59-60	n/a	n/a	*
n/a	Robert F. Reilly & Robert P. Schweihs, <i>The Handbook of Advanced Business Valuation</i> (excerpts)	n/a	n/a	*
n/a	Robert L. Dunn, <i>Recovery of Damages for Lost Profits</i> (excerpts)	n/a	n/a	*
n/a	RuggedCom Inc., March 4, 2009, National Bank Financial	n/a	n/a	

Exh. No. <sup>1</sup>	Description <sup>2</sup>	Date	Bates Range	Obj. <sup>3</sup>
n/a	Shannon P. Pratt & Roger J. Grabowski, <i>Cost of Capital</i> , Third Edition (excerpts)	n/a	n/a	*
n/a	Shannon P. Pratt, <i>Business Valuation Discounts and Premiums</i> , Second Edition (excerpts)	n/a	n/a	*
n/a	Shannon P. Pratt, Robert F. Reilly & Robert P. Schweihs, <i>Valuing a Business</i> , Fourth Edition (excerpts)	n/a	n/a	*
n/a	Shannon P. Pratt, <i>Valuing a Business</i> , Fifth Edition (excerpts)	n/a	n/a	*
n/a	U.S. Bureau of Labor Statistics (Consumer Price Index (www.bls.gov))	n/a	n/a	*
n/a	U.S. Bureau of Labor Statistics (data.bls.gov)	n/a	n/a	*
n/a	U.S. Department of Commerce (www.bea.gov)	n/a	n/a	*
n/a	U.S. Energy Information Administration (www.eia.gov)	n/a	n/a	*
n/a	U.S. Treasury, Interest Rates (www.treasury.gov)	n/a	n/a	*
n/a	USPAP, 2014-2015 Edition	n/a	n/a	*
n/a	Weil, Frank, Hughes, & Wagner, Litigation Services Handbook, <i>The Role of the Financial Expert</i> , Fourth Edition (excerpts)	n/a	n/a	*
n/a	Wind Energy Sector, April 16, 2010, Libertas	n/a	n/a	
n/a	World Gross Domestic Product, Real (IFS) (elibrary-data.imf.org)	n/a	n/a	

Dated: New York, New York  
September 8, 2014

Respectfully submitted,  
  
SIDLEY AUSTIN LLP

By: /s/ Colin J. Garry

Colin J. Garry  
787 Seventh Avenue  
New York, NY 10019  
(212) 839-5300

Rollin A. Ransom  
555 West Fifth Street, Suite 4000  
Los Angeles, CA 90013  
(213) 896-6000

*Attorneys for Plaintiff  
N-Tron Corporation*